

Excise tax is a tax imposed by Title 36 § 1482 of the Maine State Tax Statutes. It is a tax that is retained by the municipalities to help offset the costs associated with road repair and other related expenses.

Excise tax is calculated based upon the Manufacturer's Suggested Retail Price (M.S.R.P.) when the vehicle was brand new. The current mileage or condition of the vehicle has no bearing on the tax.

The M.S.R.P. is multiplied by a mill rate as established by the above Title section. Those rates are:

- 24 mills per dollar for the first year of the model
- 17 ½ mills per dollar for the second year
- 13 ½ mills per dollar for the third year
- 10 mills per dollar for the fourth year
- 6 ½ mills per dollar for the fifth year
- 4 mills per dollar for the sixth and following years

The minimum excise tax for an automobile is \$5.00 and \$15.00 for a camper trailer.

For example, if your M.S.R.P. was \$15,000 and your vehicle was a 1996, your excise tax would be \$97.50 ($\$15,000 \times .0065$).